

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Miyamoto *et al.*

Group Art Unit: 1632

Serial No.: 10/591,530

Examiner: Wilson, Michael C.

Filed: September 1, 2006

Docket No.: 1680/15

Confirmation No.: 2171

For: METHOD FOR DIFFERENTIATING MESENCHYMAL STEM CELLS INTO
STEROID-PRODUCING CELLS

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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

This paper is responsive to the Examiner's Statement of Reasons for Allowance attached to the Notice of Allowance dated September 27, 2010. The Issue Fee and related Transmittal documents are also enclosed.

Particularly, the Examiner's Statement of Reasons for Allowance should not be used to interpret the cited claims, particularly to the extent that any part of the Statement differs from the express language of the claims and/or applicants' positions on patentability of those claims. It is respectfully submitted that the allowed claims should be entitled the broadest reasonable interpretation and broadest range of equivalents that are appropriate in light of the language of the claims, the supporting disclosure, and applicants' prosecution of the claims.

Serial No.: 10/591,530

DEPOSIT ACCOUNT

The Commissioner is hereby authorized to charge any deficiencies or credit any overpayments associated with the filing of this correspondence to Deposit Account Number **50-0426**.

Respectfully submitted,

JENKINS, WILSON, TAYLOR & HUNT, P.A.

Date: 12/08/2010

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